

Rachel Reamy

Subject: Follow-up on Status of Required FY20 reporting to Auditor of Public Accounts-Berryville

From: Keith Dalton <townmanager@berryvilleva.gov>
Sent: Thursday, February 11, 2021 11:53 AM
To: Rachel Reamy <rachel.reamy@apa.virginia.gov>
Cc: Greg Jacobs <treasurer@berryvilleva.gov>; Finance Clerk <FinanceClerk@berryvilleva.gov>; Josh Roller <jroller@rfca.com>
Subject: RE: Follow-up on Status of Required FY20 reporting to Auditor of Public Accounts-Berryville

Rachel:

Thank you for your email.

The Town's FY20 audit of financial statements has not been completed by Robinson, Farmer, Cox Associates because the Town of Berryville has not provided them with the information required to complete their task.

I do not offer anything in this email as an excuse, but I think it necessary to explain some of the reasons we find ourselves in this position. At the beginning of FY20 the Town's Treasurer (employed by the Town for 43 years) retired. Accordingly, this is our Treasurer's first audit cycle with the Town. During this year the Treasurer has dealt with an extended leave of absence and eventual separation at the Finance Clerk position. And while I am keenly aware that nearly everyone has had to deal with the additional work created by the pandemic, the Treasurer feels that this additional burden coupled with personnel challenges, work put him further behind on his tasks.

I have directed the Treasurer to submit everything that the auditor needs no later than noon on 2/18/21. I am working with Josh Roller (RFC), our former Treasurer, and new Finance Clerk to assist the Treasurer in this task.

I apologize for this delay. I apologize for you having to deal with this failure on our part.

If you would like to speak with me about this matter in more detail.

Thanks you and take care,

Keith

Keith R. Dalton, Town Manager
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Berryville, VA 22611

Office Phone: 540.955.1099

From: Rachel Reamy <rachel.reamy@apa.virginia.gov>
Sent: Monday, February 8, 2021 4:57 PM
To: Greg Jacobs <treasurer@berryvilleva.gov>; Keith Dalton <townmanager@berryvilleva.gov>
Cc: jroller@rfca.com
Subject: Follow-up on Status of Required FY20 reporting to Auditor of Public Accounts-Berryville

The Auditor of Public Accounts is in the process of reviewing those localities who are delayed in submitting their FY20 audited financial reporting submissions to our office.

Our office will publish the first, draft version of the 2020 Comparative Report of Local Government Revenues and Expenditures on Monday, February 15, 2021. **Please provide our office written notification regarding the Town of Berryville's audit delay and expected timing for submitting your FY2020 CAFR and transmittal data.** We publish these notifications alongside our draft report in order to keep the General Assembly members and other users of our report updated regarding any locality's data that is missing from the report. If we do not receive the Town's required reporting by end of day on Friday, February 12, 2021, we will include additional disclosure with our report stating accordingly. The report published on February 15 is only a draft publication, so the town will have the opportunity to be included in our report when we finalize it in March.

Please be aware that the APA has not received any initial communication directly from locality officials about the Town of Berryville's audit delay. As a reminder, in accordance with state requirements at §15.2-2511 of the Code of Virginia, if a locality's audit is not completed as required by this statute, the locality must post a public statement on its website, stating that: the required audit is pending; the reasons for the delay; and the estimated date of completion. The locality is also required to notify its governing body and the Auditor of Public Accounts of the audit delay. For your reference, we provided information about this requirement in our 2020 Reporting Requirements and Distribution resource, which is available at this [link](#) our website.

We appreciate your assistance with providing our office an updated notification of your FY20 reporting delay by end of day on Friday, February 12, 2021. Please feel free to contact me should you have any questions.

Best regards,
Rachel



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Please note my new direct office number.